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(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to make permanent the 7-year recovery period for motorsports entertainment complexes.

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IN THE HOUSE OF REPRESENTATIVES

Ms. TENNEY introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to make permanent the 7-year recovery period for motorsports entertainment complexes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Motorsports Fairness  
5       and Permanency Act of 2023”.

1 **SEC. 2. 7-YEAR RECOVERY PERIOD FOR MOTORSPORTS EN-**  
2 **TERTAINMENT COMPLEXES MADE PERMA-**  
3 **NENT.**

4 Section 168(i)(15) of the Internal Revenue Code of  
5 1986 is amended by striking subparagraph (D).